



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

November 2, 2001

The Honorable Gary Clemens  
Clerk of the Circuit Court  
County of Loudoun

Board of Supervisor  
County of Loudoun

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Loudoun for the period January 1, 2000 through September 30, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Thomas D. Horne, Chief Judge  
Kirby M. Bowers, County Administrator  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts

The Honorable Gary Clemens  
Clerk of the Circuit Court  
County of Loudoun  
P. O. Box 550  
Leesburg, VA 20178

The Honorable Thomas D. Horne  
Chief Judge of the Circuit Court  
County of Loudoun  
P. O. Box 550  
Leesburg, VA 20178

Board of Supervisors  
Loudoun County  
1 Harrison Street, S.E., Fifth Floor  
P.O. Box 7000  
Leesburg, VA 20177-7000

Kirby M. Bowers, County Administrator  
County of Loudoun  
1 Harrison Street, S.E.  
Leesburg, VA 20175

Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
North Ninth Street  
Richmond, VA 23219

Martin Watts, Court Analyst  
Supreme Court of Virginia  
North Ninth Street  
Richmond, VA 23219

Director, Admin and Public Records  
Department of Accounts  
James Monroe Building  
2<sup>nd</sup> Floor

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